

(k) *Effective date for certain regulations relating to allocation and accounting.* Except as otherwise provided in this section, §§1.141-1(e), 1.141-6, 1.141-13(d), and 1.145-2(b)(4), (b)(5), and (c)(3) apply to bonds that are sold on or after the date that is 60 days after the date of publication of the Treasury decisions adopting these rules as final regulations in the **Federal Register** and that are subject to the 1997 Final Regulations.

(l) *Permissive retroactive application of certain regulations.* Issuers may apply §1.141-13(d) to bonds to which §1.141-13 applies.

Par. 7. Section 1.145-2 is amended by adding paragraphs (b)(4), (b)(5), and (c)(3) to read as follows:

*§1.145-2 Application of Private Activity Bond Regulations*

\* \* \* \* \*

(b) \* \* \*

(4) References to *governmental bonds* in §1.141-6 mean qualified 501(c)(3) bonds.

(5) References to *ownership by governmental persons* in §1.141-6 mean ownership by governmental persons or 501(c)(3) organizations.

(c) \* \* \*

(3) *Partnerships.* Section 1.141-1(e)(2) does not apply for purposes of section 145(a)(1). For purposes of section 145(a)(2), in the case of a partnership (as defined in section 7701(a)(2)) in which each of the partners is a governmental person or a section 501(c)(3) organization, the partnership is disregarded as a separate entity and is treated as an aggregate of its partners.

Mark E. Matthews,  
*Deputy Commissioner for  
Services and Enforcement.*

(Filed by the Office of the Federal Register on September 25, 2006, 8:45 a.m., and published in the issue of the Federal Register for September 26, 2006, 71 F.R. 56072)

## **Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code**

### **Announcement 2006-81**

The Internal Revenue Service has revoked its determination that the organization listed below qualifies as an organization described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on June 27, 2005, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

University Lithotripsy Affiliates, Inc.  
Newark, NJ

## **Determination of Interest Expense Deduction of Foreign Corporations; Correction**

### **Announcement 2006-82**

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to final and temporary regulations.

SUMMARY: This document contains a correction to final and temporary regulations (T.D. 9281, 2006-39 I.R.B. 517), that were published in the **Federal Register** on Thursday, August 17, 2006 (71 FR 47443). This regulation revised the Income Tax Regulations relating to the determination of the interest expense deduction of foreign corporations and applies to foreign corporations engaged in a trade or business within the United States.

DATES: This correction is effective August 17, 2006.

FOR FURTHER INFORMATION CONTACT: Gregory Spring or Paul Epstein, (202) 622-3870 (not a toll-free number).

#### **SUPPLEMENTARY INFORMATION:**

##### **Background**

The final and temporary regulations (T.D. 9281) that is the subject of this correction are under sections 882 and 884 of the Internal Revenue Code.

##### **Need for Correction**

As published, T.D. 9281 contains an error that may prove to be misleading and is in need of clarification.

##### **Correction of Publication**

Accordingly, the publication of the final and temporary regulations (T.D. 9281), that were the subject of FR Doc. E6-13402, is corrected as follows:

On page 47443, column 1, in the preamble under the caption “DATES: *Effective Date*,” lines 1 through 5, the language, “These regulations are effective starting